

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
CENTRAL DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

NOHAUD NASEEF AZAN,
[DOB: 08/23/1957]

Defendant.

No. 2:21-cr-04033-RK-01

COUNTS 1 through 6

26 U.S.C. § 7201

NMT 5 Years Imprisonment

NMT \$100,000 Fine

NMT 3 Years Supervised Release

Class D Felony

\$100 Special Assessment (Each Count)

Mandatory Restitution (Each Count)

INDICTMENT

THE GRAND JURY CHARGES THAT:

Introductory Allegations

1. At all times relevant to this indictment, **NOHAUN NASEEF AZAN** (“**AZAN**”) was a dentist who operated a dental practice, Nohaud N Azan DDS PC, in Sedalia, Missouri, which is within the Western District of Missouri.

2. Nohaud N Azan DDS PC was a domestic professional corporation incorporated in the State of Missouri. It operated as a dental practice in Sedalia, Missouri. It was registered with Internal Revenue Service as a Subchapter C corporation from 2013-2016. **AZAN** was the registered agent and sole shareholder of Nohaud N Azan DDS PC.

3. At all times relevant to his indictment, the **AZAN**, exercised control over every aspect of Nohaud N Azan DDS PC, including approving all payments by Nohaud N Azan DDS PC and controlling Nohaud N Azan DDS PC’s bank accounts.

4. At all times relevant to this indictment, **AZAN** utilized an accountant in Olathe, Kansas (“Accountant”) to do accounting for Nohaud N Azan DDS PC as well as prepare the **AZAN’S** personal income tax returns and Nohaud N Azan DDS PC corporate tax returns.

5. The Internal Revenue Service (“IRS”) is an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.

6. At all times relevant to this Indictment, **AZAN** would cash patient checks from Nohaud N Azan DDS PC in Sedalia, Missouri. In 2015, **AZAN** deposited checks from Nohaud N Azan DDS PC into a joint bank account he had with his daughter (“Joint Account”) in Sedalia, Missouri. The IRS identified over 1,000 checks **AZAN** cashed and deposited into the Joint Account.

7. **AZAN** used the patient checks that he cashed and deposited into the Joint Account for personal reasons to include but not limited to gambling and personal expenses.

8. **AZAN** did not notify the Accountant he cashed and deposited patient checks from Nohaud N Azan DDS PC. **AZAN** withheld the full amount of his income and the income of Nohaud N Azan DDS PC’s to the Accountant.

9. The Accountant prepared tax returns for **AZAN** and Nohaud N Azan DDS PC’s tax returns based on the information provided by **AZAN**. **AZAN** signed IRS Forms 8879 and Forms 8879-C certifying under penalties of perjury that he examined his personal and corporate tax returns and believed his tax returns were true, correct, and complete.

10. The tax loss as it concerns the defendant’s personal income is as follows:

Tax Year	Reported Taxable Income	Actual Taxable Income	Difference	Tax Loss
2015	\$311,611	\$426,094	\$114,483	\$25,674
2016	\$270,498	\$383,204	\$112,706	\$25,076
2017	\$242,248	\$379,619	\$137,371	\$44,202
2018	\$231,888	\$337,344	\$105,456	\$25,358
Total Tax Loss:				\$120,310

11. The tax loss it concerns Nohaud N Azan DDS PC is as follows:

Tax Year	Reported Taxable Income	Actual Taxable Income	Difference	Tax Loss
2015	\$311,611	\$426,094	\$114,483	\$31,021
2016	\$270,498	\$383,204	\$112,706	\$30,878
2017	\$242,248	\$379,619	\$137,371	\$0
2018	\$231,888	\$332,754	\$100,866	\$0
Total Tax Loss:				\$61,899

COUNT 1
(Tax Evasion)
26 U.S.C. § 7201

12. The factual allegations of paragraphs 1 through 11 of this Indictment are incorporated by reference as if fully set forth.

13. During the calendar year 2015, **NOHAUD NASEEF AZAN**, a resident of Sedalia, Pettis County, Western District of Missouri, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts, **AZAN**, from on or about January 2015 through April 15, 2016, in the Western District of Missouri and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2015, by committing the following affirmative acts, among others.

a. **AZAN** cashed patient checks and deposited patient checks into the Joint Account in Sedalia, Missouri;

b. **AZAN** did not report that he cashed and deposited patient checks to his Accountant; and

c. By withholding the information about cashing patient checks, **AZAN** caused to be prepared a false and fraudulent IRS Form 1040 which was submitted to the IRS.

In violation of 26 U.S.C. § 7201.

COUNT 2
(Tax Evasion)
26 U.S.C. § 7201

14. The factual allegations of paragraphs 1 through 11 of this Indictment are incorporated by reference as if fully set forth.

15. During the calendar year 2015, Nohaud Azan DDS PC, a professional corporation operating in Sedalia, Pettis County, Western District of Missouri received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts, **AZAN**, from on or about January 2015 through April 15, 2016, in the Western District of Missouri and elsewhere, willfully attempted to evade and defeat income tax due and owing by Nohaud Azan DDS PC to the United States of America, for the calendar year 2015, by committing the following affirmative acts, among others.

a. **AZAN** cashed patient checks and deposited patient checks into the Joint Account in Sedalia, Missouri;

b. **AZAN** did not report that he cashed and deposited patient checks to his Accountant; and

c. By withholding the information about cashing patient checks, **AZAN** caused to be prepared a false and fraudulent IRS Form 1120 for Nohaud Azan DDS PC which was submitted to the IRS.

In violation of 26 U.S.C. § 7201.

COUNT 3
(Tax Evasion)
26 U.S.C. § 7201

16. The factual allegations of paragraphs 1 through 11 of this Indictment are incorporated by reference as if fully set forth.

17. During the calendar year 2016, **NOHAUD NASEEF AZAN**, a resident of Sedalia, Pettis County, Western District of Missouri, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts, **AZAN**, from on or about January 2016 through April 15, 2017, in the Western District of Missouri and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2016, by committing the following affirmative acts, among others.

- a. **AZAN** cashed patient checks in Sedalia, Missouri.
- b. **AZAN** did not report that he cashed patient checks to his Accountant.
- c. By withholding the information about cashing patient checks, **AZAN** caused to be prepared a false and fraudulent IRS Form 1040 which was submitted to the IRS.

In violation of 26 U.S.C. § 7201.

COUNT 4
(Tax Evasion)
26 U.S.C. § 7201

18. The factual allegations of paragraphs 1 through 11 of this Indictment are incorporated by reference as if fully set forth.

19. During the calendar year 2016, Nohaud Azan DDS PC, a professional corporation operating in Sedalia, Pettis County, Western District of Missouri received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts, **AZAN**, from on or about January 2016 through April 15, 2017, in the Western District of Missouri and elsewhere, willfully attempted to evade and defeat income tax due and owing by Nohaud Azan DDS PC to the United States of America, for the calendar year 2016, by committing the following affirmative acts, among others.

- a. **AZAN** cashed patient checks in Sedalia, Missouri.
- b. **AZAN** did not report that he cashed patient checks to his Accountant.
- c. By withholding the information about cashing patient checks, **AZAN** caused to be prepared a false and fraudulent IRS Form 1120 for Nohaud Azan DDS PC which was submitted to the IRS.

In violation of 26 U.S.C. § 7201.

COUNT 5
(Tax Evasion)
26 U.S.C. § 7201

20. The factual allegations of paragraphs 1 through 11 of this Indictment are incorporated by reference as if fully set forth.

21. During the calendar year 2017, **NOHAUD NASEEF AZAN**, a resident of Sedalia, Pettis County, Western District of Missouri, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts, **AZAN**, from on or about January 2017 through April 15, 2018, in the Western District of Missouri and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2017, by committing the following affirmative acts, among others.

- a. **AZAN** cashed patient checks in Sedalia, Missouri.
- b. **AZAN** did not report that he cashed patient checks to his Accountant.
- c. By withholding the information about cashing patient checks, **AZAN** caused to be prepared a false and fraudulent IRS Form 1040 which was submitted to the IRS.

In violation of 26 U.S.C. § 7201.

COUNT 6
(Tax Evasion)
26 U.S.C. § 7201

22. The factual allegations of paragraphs 1 through 11 of this Indictment are incorporated by reference as if fully set forth.

23. During the calendar year 2018, **NOHAUD NASEEF AZAN**, a resident of Sedalia, Pettis County, Western District of Missouri, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts, **AZAN**, from on or about January 2018 through April 15, 2019, in the Western District of Missouri and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United

States of America, for the calendar year 2017, by committing the following affirmative acts, among others.

- a. **AZAN** cashed patient checks in Sedalia, Missouri.
- b. **AZAN** did not report that he cashed patient checks to his Accountant.
- c. By withholding the information about cashing patient checks, **AZAN** caused to be prepared a false and fraudulent IRS Form 1040 which was submitted to the IRS.

In violation of 26 U.S.C. § 7201.

A TRUE BILL.

/S/ Eugene O'Loughlin

FOREPERSON OF THE GRAND JURY

/S/ Aaron M. Maness

Aaron M. Maness

Assistant United States Attorney
Missouri Bar No. 63666

Dated: 04/14/2021